UNITED STATES BAN SOUTHERN DISTRICT	OF NEW YORK	**
In re: DELPHI AUTOMOTIVE SYSTEMS LLC Debtor.		Chapter 11 Case No. 05-44640 Claim#16484
To: (Transferor)	Ralco Industries 2720 Auborn Co Auburn Hills, MI Attn: Paul Delon	art . 48326
The transfer of your clair (unless previously expunded)	ged by court order) to: LONGACRE MA	10019
	NSFER OF YOUR CLA	ne transfer of your claim. However, IF YOU AIM, WITHIN <u>20 DAYS</u> OF THE DATE OF
- FILE A WRIT	TEN OBJECTION TO T	HE TRANSFER with:
Southern One Bow	tates Bankruptcy Court District of New York Vling Green rk, New York 10004	
Refer to INTERNAL CO will be scheduled. IF Y WILL BE SUBSTITUTE	ONTROL No in yo YOUR OBJECTION IS ED ON OUR RECORDS	Intake Clerk
FOR CLERK'S OFFICE	USE ONLY: the first named party, by NO Name of Outside Agent)	y first class mail, post prepaid on, 2007.
	Ī	Deputy Clerk

EVIDENCE OF TRANSFER OF CLAIM

Exhibit B

TO: United States Bankruptcy Court ("Bankruptcy Court")

Southern District of New York

One Bowling Green New York, NY 10004

Attn: Clerk

AND TO: DELPHI AUTOMOTIVE SYSTEMS LLC ("Debtor")

Case No. 05-44640

Claim # 16484

RALCO INDUSTRIES, INC, its successors and assigns ("<u>Seller</u>"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

LONGACRE MASTER FUND, LTD.

c/o U.S. Bank National Association Corporate Trust Services 1420 Fifth Avenue, 7th Floor Seattle, Washington 98101

Attn: Dawnita Ehl

its successors and assigns ("Buyer"), all rights, title and interest in and to the claim of Seller, including all rights of stoppage in transit, replevin and reclamation, in the principal amount of \$163,499.09 ("Claim") against the Debtor in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated January 23, 2007.

RALCO INDUSTRIES, INC. LONGACRE MASTER FUND, LTD.

By:/s/ Tom Gitter By:/s/ V. Jelisavcic

Name: Tom Gitter Name: Vladimir Jelisavcic

Title: CEO Title: Director

UNITED STATES BANI SOUTHERN DISTRICT	OF NEW YORK	V	
In re:			
DELPHI CORPORATION Debtor.		Chapter 11 Case No. 05-44481 <u>Claim#8525</u>	
		PURSUANT TO FRBP RULE 3001(e)(2)	
To: (Transferor)	Ralco Industrio 2720 Auborn C Auburn Hills, I Attn: Paul Delo	Court MI 48326	
The transfer of your clair (unless previously expuns	ged by court order) to: LONGACRE I Transferor: Ra	MASTER FUND, LTD. lco Industries Inc. Eft venue, 22nd Floor 7 10019	ferred
_	NSFER OF YOUR C	the transfer of your claim. However, IF CLAIM, WITHIN <u>20 DAYS</u> OF THE DAT	
- FILE A WRIT	ΓΕΝ OBJECTION TO	THE TRANSFER with:	
Southern One Bow	tates Bankruptcy Cour District of New York ling Green k, New York 10004		
Refer to INTERNAL CO will be scheduled. IF Y	ONTROL No in YOUR OBJECTION	TION TO THE TRANSFEREE. your objection. If you file an objection, a has not timely filed, the transfers AS THE CLAIMANT. Intake Clerk	
FOR CLERK'S OFFICE This notice was mailed to INTERNAL CONTROL Claims Agent Noticed: (N Copy to Transferee:	o the first named party, NO Name of Outside Agen		007.
		Deputy Clerk	

EVIDENCE OF TRANSFER OF CLAIM

Exhibit B

TO: United States Bankruptcy Court ("Bankruptcy Court")

Southern District of New York

One Bowling Green New York, NY 10004

Attn: Clerk

AND TO: DELPHI CORPORATION ("Debtor")

Case No. 05-44481

Claim # 8525

RALCO INDUSTRIES, INC, its successors and assigns ("<u>Seller</u>"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

LONGACRE MASTER FUND, LTD.

c/o U.S. Bank National Association Corporate Trust Services 1420 Fifth Avenue, 7th Floor Seattle, Washington 98101

Attn: Dawnita Ehl

its successors and assigns ("<u>Buyer</u>"), all rights, title and interest in and to the claim of Seller, including all rights of stoppage in transit, replevin and reclamation, in the principal amount of \$163,499.09 ("<u>Claim</u>") against the Debtor in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated January 23, 2007.

RALCO INDUSTRIES, INC. LONGACRE MASTER FUND, LTD.

By: /s/ Tom Gitter

Name: Tom Gitter

By: /s/ V. Jelisavcic

Name: Vladimir Jelisavcic

Title: CEO Title: Director